POWER OF ATTORNEY OR AUTHORIZATION OF AGENT

Electronic Version v05

Stylesheet Version v05.0

Title of Invention

AUDIO PLAYER WITH LYRICS DISPLAY

First Named Applicant : Attorney Docket Number :

Ying-Hao Hsu ACMP0131USA

I hereby appoint the registered practitioner(s) at Customer Number:

027765



as attorney(s) or agent(s) to prosecute the application identified above, and to transact all business in the United States Patent and Trademark Office connected therewith.

I am the Applicant/Inventor.

Full Name of Applicant of Record:

Winston Hsu

Signature: Winston Hsu Date: 2003-08-14